

**Chambers of Senior Judge Michael A. Telesca**

272 U.S. Courthouse, 100 State Street, Rochester, NY 14614  
Tel: (585) 613-4060 Fax: (585) 613-4065

**Michael A. Telesca**

Senior Judge

Date of Birth: 1929  
Education: Rochester 1952 AB; SUNY (Buffalo) 1955 JD  
Began Service: 1982  
Appointed By: President Ronald Reagan  
Political Affiliation: Republican

**Affiliation:** Senior Judge (R), Chambers of Senior Judge Michael A. Telesca, United States District Court for the Western District of New York

**Judicial:** Judge, Surrogate Court, Monroe County (1973-1982)

**Legal Practice:** Partner, Lamb, Webster, Walz & Telesca (1957-1973)

**Military Service:** United States Marine Corps (1955-1957)

**Current Memberships:** American Bar Association; The American Inns of Court; American Judicature Society; The Justinian Society of Jurists; Monroe County Bar Association (NY); The New York State Bar Association

**Chambers of Senior Judge Harold A. Baker**

338 U.S. Courthouse, 201 South Vine Street, Urbana, IL 61801  
Tel: (202) 354-3050

**Harold Albert Baker**

Senior Judge

Date of Birth: 1929  
Education: Illinois 1951 BA, 1956 LLB  
Political Affiliation: Democrat

**Academic:** Adjunct Instructor, College of Law, University of Illinois (1972-1978)

**Government:** Senior Counsel, Presidential Commission on the Central Intelligence Agency Activities in the United States, Executive Office of the President, Gerald Ford Administration (1974-1975)

**Legal Practice:** Partner, Wheat, Hatch, Corazza & Baker (1960-1978)

**Military Service:** United States Navy (1951-1953)

**Current Memberships:** American Bar Association; American College of Trial Lawyers; Champaign County Bar Association; Illinois State Bar Association

**United States Tax Court**

400 Second Street, NW, Washington, DC 20217  
Tel: (202) 521-0700  
Internet: www.ustaxcourt.gov

**Number of Judgeships: 19**

The United States Tax Court exercises jurisdiction as provided in title 26 of the U.S. code over matters involving Federal taxation, providing a forum in which taxpayers may dispute determinations made by the Internal Revenue Service. The court is composed of 19 judges appointed to 15-year terms by the President with the advice and consent of the Senate; senior judges; and special trial judges (appointed by the Chief Judge and authorized by statute to decide particular categories of cases). Court proceedings take place on the record and are open to the public. Decisions by the court are generally appealable to the United States Courts of Appeals serving the geographic area in which the individual taxpayer resides or the corporate taxpayer has its principle place of business.

**Court Staff**

Clerk of Court **Robert Di Trolio** ..... (202) 521-4600  
Counsel for Court Services **Janet Wilson** ..... (202) 521-4600  
General Counsel **Daniel A. Guy, Jr.** ..... (202) 521-3390  
Deputy General Counsel **Fig Ruggieri** ..... (202) 521-3390  
Director of Human Resources **Ellene Footer** ..... (202) 521-4700

**United States Tax Court continued**

Librarian **Tania Andreeff** ..... (202) 521-4585  
Fax: (202) 521-4574

**Chambers of Chief Judge John O. Colvin**

400 Second Street, NW, Washington, DC 20217  
Tel: (202) 521-0777

**John O. Colvin**

Chief Judge

Date of Birth: 1946  
Education: Missouri 1968 AB; Georgetown 1971 JD, 1978 LLM  
Began Service: 1988  
Appointed By: President Ronald Reagan  
Term Expires: August 11, 2019

**Government:** Associate, Office of the Chief Counsel, United States Coast Guard, United States Department of Transportation (1971-1975); Tax Counsel (R-OR), Office of Senator Bob Packwood, United States Senate (1975-1984); Chief Counsel, Committee on Finance, United States Senate (1985-1987); Chief Minority Counsel, Committee on Finance, United States Senate (1987-1988)

**Current Memberships:** Federal Bar Association

**Staff**

Law Clerk **Audrey Nutt** ..... (202) 521-3390  
Began Service: 2007  
Assistant Deputy Counsel **Glenn Hirabayashi** ..... (202) 521-3390  
Education: West Point 1969 BS;  
Southwestern 1980 JD; Georgetown 1987 LLM  
Chambers Administrator **Betty Scott Boom** ..... (202) 521-0777  
Education: High Point 1973 BA  
Secretary **Faye Saunders** ..... (202) 521-0777  
Secretary **(Vacant)** ..... (202) 521-0777

**Chambers of Judge Mary Ann Cohen**

400 Second Street, NW, Washington, DC 20217  
Tel: (202) 521-0655

**Mary Ann Cohen**

Judge

Date of Birth: 1943  
Education: UCLA 1964 BS; USC 1967 JD  
Began Service: September 24, 1982  
Appointed By: President Ronald Reagan  
Term Expires: November 6, 2012

**Legal Practice:** Member, Abbott & Cohen (1967-1982)

**Current Memberships:** American Bar Association; State Bar of California

**Staff**

Secretary **Shirley Allison** ..... (202) 521-0655

**Chambers of Judge Joseph H. Gale**

400 Second Street, NW, Washington, DC 20217  
Tel: (202) 521-0688

**Joseph H. Gale**

Judge

Date of Birth: 1953  
Education: Princeton 1976 AB; Virginia 1980 JD  
Began Service: February 6, 1996  
Appointed By: President William J. Clinton  
Term Expires: February 5, 2011

**Government:** Tax and Chief Counsel (D-NY), Office of Senator Daniel P. Moynihan, United States Senate (1985-1992); Chief Tax Counsel, Committee on Finance, United States Senate (1993-1994); Minority Chief Tax Counsel and Staff Director, Committee on Finance, United States Senate (1995-1996)

**Legal Practice:** Dewey Ballantine (1980-1983); Dickstein, Shapiro & Morin (1983-1985)

**Staff**

Law Clerk **Nils Cousin** ..... (202) 521-0688  
Began Service: 2007  
Law Clerk **Scott Garrison** ..... (202) 521-0688  
Attorney Advisor **Jonathan D. Grossberg** ..... (202) 521-0688  
Chambers Administrator **Bernice Williams** ..... (202) 521-0688  
Began Service: 2008

**Chambers of Judge Joseph Robert Goeke**

400 Second Street, NW, Room 410, Washington, DC 20217  
Tel: (202) 521-0690 Fax: (202) 521-0879  
E-mail: jgoeke@ustaxcourt.gov

**Joseph Robert Goeke**

Judge

Date of Birth: June 22, 1950  
Education: Xavier (OH) 1972 BS; Kentucky 1975 JD  
Began Service: April 22, 2003  
Appointed By: President George W. Bush  
Term Expires: April 21, 2018

**Government:** Office of the Chief Counsel, Internal Revenue Service, United States Department of the Treasury (1980-1988)

**Legal Practice:** Partner, Mayer, Brown, Rowe & Maw LLP (1988-2003)

**Staff**

Chambers Administrator **Terry Farr** ..... (202) 521-0690

**Chambers of Judge James S. Halpern**

400 Second Street, NW, Washington, DC 20217  
Tel: (202) 521-0707

**James S. Halpern**

Judge

Date of Birth: 1945  
Education: Wharton 1967 BS; Pennsylvania 1972 JD; NYU 1975 LLM  
Began Service: July 3, 1990  
Appointed By: President George H.W. Bush  
Term Expires: November 1, 2020

**Affiliation:** Adjunct Professor, Law School, The George Washington University

**Academic:** Assistant Professor, Washington and Lee University (1975-1976); Assistant Professor, St. John's University (1976-1979); Visiting Professor, New York University (1979-1980)

**Government:** Principal Technical Advisor, Assistant Commissioner and Associate Chief Counsel, Internal Revenue Service, United States Department of the Treasury (1980-1983)

**Chambers of Judge James S. Halpern continued**

**Legal Practice:** Associate, Mudge, Rose, Guthrie, Alexander & Ferdon (1972-1974); Associate, Roberts & Holland LLP (1979-1980); Partner, Baker & Hostetler LLP (1983-1990)

**Military Service:** United States Army (1967-1969); United States Army Reserve, United States Department of the Army (1968-1997)

**Staff**

Law Clerk **Frederick E. Wallach** ..... (202) 521-0707  
Education: Williams 1959 BA; Harvard 1962 JD;  
George Washington 1970 LLM  
Law Clerk **Jeffrey S. Arbeit** ..... (202) 521-0707  
Chambers Administrator **Velinda Morton** ..... (202) 521-0707  
Secretary **Celisa Moore** ..... (202) 521-0707

**Chambers of Judge Mark van Dyke Holmes**

400 Second Street, NW, Washington, DC 20217  
Tel: (202) 521-0714  
E-mail: jholmes@ustaxcourt.gov

**Mark van Dyke Holmes**

Judge

Date of Birth: July 6, 1960  
Education: Harvard 1979 BA; Chicago 1983 JD  
Began Service: June 30, 2003  
Appointed By: President George W. Bush  
Term Expires: June 29, 2018  
Political Affiliation: Republican

**Clerkships:** Law Clerk Alex Kozinski, United States Court of Appeals for the Ninth Circuit (1985-1987)

**Government:** Counsel to Commissioners, United States International Trade Commission (1991-1996); Deputy Assistant Attorney General, Tax Division (2001-2003)

**Legal Practice:** Associate, Cahill Gordon & Reindel LLP (1983-1985); Associate, Sullivan & Cromwell LLP (1987-1991); Counsel, Miller & Chevalier (1996-2001)

**Current Memberships:** Section on Litigation, American Bar Association; Section of Taxation, American Bar Association

**Staff**

Law Clerk **Jeremy Jones** ..... (202) 521-0714  
Began Service: August 2009  
Law Clerk **Stacy Lindstedt** ..... (202) 521-0719  
Began Service: September 2009  
Chambers Administrator **Michelle M. Alvarez** ..... (202) 521-0714

**Chambers of Judge Diane L. Kroupa**

400 Second Street, NW, Washington, DC 20217  
Tel: (202) 521-0725 Fax: (202) 521-0884  
E-mail: JKroupa@ustaxcourt.gov

**Diane L. Kroupa**

Judge

Education: Georgetown 1978 BSFS; South Dakota 1981 JD  
Began Service: June 13, 2003  
Appointed By: President George W. Bush  
Term Expires: June 12, 2018  
Political Affiliation: Republican

**Current Memberships:** Section of Taxation, American Bar Association; The District of Columbia Bar; Minnesota State Bar Association; National Association of Women Judges; State Bar of South Dakota

**Staff**

Law Clerk **Alina I. Marshall** ..... (202) 521-0725  
Education: Yale 1999 BA; Pennsylvania 2002 JD  
Law Clerk **Emily Thaler** ..... (202) 521-0725  
Chambers Administrator **Mary Dias** ..... (202) 521-0725

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